



MULTISTATE TAX COMMISSION

PUBLIC NOTICE & AGENDA

Multistate Tax Commission Executive Committee Meeting

Doubletree by Hilton Hotel
181 Church Street
Charleston, South Carolina 29401

Friday, December 11, 2015

8:30 a.m. to 1:00 p.m. Eastern Time

Note: Participation in the open sessions of this Executive Committee meeting via teleconferencing will be available by using the following dial-in number: 719-785-9345, passcode 626121.

I. Welcome and Introductions

II. Initial Public Comment Period

In accordance with its Public Participation Policy, the Commission provides this opportunity for members of the public to address the Commission directly on this agenda. The Chair may also provide for public comment before or during the committee's discussion of specific agenda items.

III. Approval of Minutes of the Executive Committee Meeting on July 30, 2015

IV. Report of the Chair

V. Report of the Treasurer

A. Financial Report for the 4-month period July 1, 2015 – October 31, 2015

B. Approval of audited financial statements as reported in the independent auditor report for fiscal year July 1, 2014 – June 30, 2015

VI. Report of the Executive Director

Arm's-Length Adjustment Service Update

VII. Strategic Planning Report

If you would like additional information about this meeting, contact Gregory S. Matson, Executive Director, Multistate Tax Commission, 444 North Capitol Street, N.W., Suite 425 Washington, D.C. 20001 | Tel: (202) 650-0300 | e-mail: gmatson@mtc.gov

VIII. Uniformity

- A. Hearing Officer Report on Sales and Use Tax Nexus (Engaging in Business) Model Statute
- B. Model Sales and Use Tax Notice and Reporting Statute – Status of Litigation Report
- C. Other Uniformity Matters (if any)

IX. Committee & Program Reports

- A. Audit Committee
- B. Litigation Committee
- C. Nexus Committee
- D. Uniformity Committee
- E. Training Program
- F. Other Committee & Program Business (if any)

X. Federal Issues with State Tax Implications

- A. H.R. 235, Permanent Internet Tax Freedom Act / S.431 Internet Tax Freedom Forever Act
- B. S.698, Marketplace Fairness Act /H.R. 2775, Remote Transactions Parity Act
- C. S.386/H.R. 2315, Mobile Workforce State Income Tax Simplification Act
- D. S.851/H.R.1643, Digital Goods and Services Tax Fairness Act of 2015
- E. S.1164/H.R.1528, End Discriminatory State Taxes on Automobile Rentals Act of 2015
- F. S.2117/H.R.3663, To prevent certain discriminatory taxation of natural gas pipeline property
- G. S.1261/H.R.1087, Wireless Telecommunications Tax and Fee Collection Fairness Act of 2015
- H. H.R. 2584, Business Activity Tax of 2015
- I. Federal Tax Reform
- J. Other Federal Legislative Activity

XI. Upcoming Meetings & Events

- A. Winter Committee Meetings, March 2-4, 2016, Salt Lake City, Utah
- B. 49th Annual Conference & Meetings, July 25 – 28, 2016, Kansas City, Missouri.

----- CLOSED SESSION -----

XII. Consideration of Confidential Matters during Closed Session

A. Nexus Committee & National Nexus Program

1. Approval of Minutes of Closed Session on July 30, 2015
2. Report on Confidential Matters

Pursuant to the Commission's Public Participation Policy, Section 15, Subsection (c), this item is scheduled for a closed session because it involves confidential taxpayer information, the disclosure of which is prohibited by law. Pursuant to the Commission's Public Participation Policy, Section 16, consideration of minutes is scheduled for a confidential session because that policy requires that the minute book of a closed session be kept confidential.

B. Audit Committee & Joint Audit Program

1. Approval of Minutes of Closed Session on July 30, 2015
2. Report on Confidential Matters

Pursuant to the Commission's Public Participation Policy, Section 15, Subsection (c), this item is scheduled for a closed session because it involves confidential taxpayer information, the disclosure of which is prohibited by law. Pursuant to the Commission's Public Participation Policy, Section 16, consideration of minutes is scheduled for a confidential session because that policy requires that the minute book of a closed session be kept confidential.

C. Items Related to Pending Litigation & Commission Personnel Matters

1. Approval of Minutes of Closed Session on July 30, 2015
2. Litigation regarding Compact Article III Election
3. Other Confidential Matters

Pursuant to the Commission's Public Participation Policy, section 15, subsection (f), an item relating to pending litigation may be scheduled for a closed session if it involves a current adjudicatory proceeding to which the Commission or a member State is a party; if it involves significant exposure to litigation against the Commission or a member State, if this body needs to decide if a significant exposure to litigation exists; or if the Commission or a member State is initiating or making a decision to initiate litigation. Pursuant to section 15, subsection (a) and (e), an item may be scheduled for a confidential session because it involves confidential personnel information or the discharging of responsibilities related to salaries, salary schedules, or compensation paid in the form of fringe benefits.

----- PUBLIC SESSION RECONVENED -----

XIII. Resumption of Public Session and Reports from Closed Session (if any)

XIV. Adjournment